

**FY 2005-06 General Fund Budget and Voting Limits -- HB 624 & HB 63  
(REVISED)**

There are 4 categories of budget limitations. Determine the category to use by comparing the district's FY2004-05 adopted budget with the FY2005-06 maximum. Then determine whether the district adopted a "disequalized" (i.e., over-Maximum) budget for any year from FY01 through FY05.

CATEGORY	HIGHEST BUDGET WITHOUT A VOTE (permissive)	HIGHEST BUDGET	VOTING REQUIREMENT
<p><b>1A. "Always Equalized"</b></p> <p><i>[See Page 3]</i></p> <p>If: FY05 Adopted Budget does not exceed FY06 Maximum <b>AND</b> District <u>did not</u> adopt a disequalized budget from FY01 - FY05</p>	<p><b>1B.</b></p> <p>FY06 BASE + FY05 Over-BASE Levy + Fund Balance Reappropriated available to fund the Over-BASE budget + FY05 Excess Reserves Used to Fund the FY06 Over-BASE budget + Estimated Tuition Revenue</p> <p>(Must adopt at least FY06 BASE budget and highest budget without a vote cannot exceed the FY06 Maximum.)</p>	<p><b>1C.</b></p> <p>FY06 Maximum</p>	<p><b>1D.</b></p> <p>Any increase in Over-BASE tax dollars needed to fund the budget <u>between</u> BASE and Maximum.</p> <p>--Equals the difference between the proposed budget (up to 1C) and the permissive budget (1B).</p>
<p><b>2A.</b></p> <p><b>"Equalized in FY06 AND Disequalized any time from FY01 – FY05"</b></p> <p><i>[See Page 4]</i></p> <p>If: FY05 Adopted Budget does not exceed FY06 Maximum <b>AND</b> District <u>did</u> adopt a disequalized budget from FY01 – FY05</p>	<p><b>2B(i). FY06 Max &gt; Highest Adopted Budget in FY01-FY05:</b></p> <p>FY06 BASE + FY05 Over-BASE Levy + Fund Balance Reappropriated available to fund the Over-BASE budget + FY05 Excess Reserves Used to Fund the FY06 Over-BASE budget + Estimated Tuition Revenue</p> <p>(Must adopt at least FY06 BASE budget and highest budget without a vote cannot exceed the FY06 Maximum.)</p> <hr/> <p><b>2B(ii). FY06 Max &lt; Highest Adopted Budget in FY01-FY05:</b></p> <p><u>Greater of:</u> FY06 BASE + FY05 Over-BASE Levy + Fund Balance Reappropriated available to fund the Over-BASE budget + FY05 Excess Reserves Used to Fund the FY06 Over-BASE budget + Estimated Tuition Revenue <u>OR</u> FY06 Maximum</p> <p>(Must adopt at least FY06 BASE budget and highest budget without a vote cannot exceed the "Highest Budget" limit in 2C.)</p>	<p><b>2C(i).</b></p> <p>FY06 Maximum</p> <hr/> <p><b>2C(ii).</b></p> <p>Highest budget adopted in FY01 through FY05</p>	<p><b>2D(i).</b></p> <p>Any increase in Over-BASE tax dollars needed to fund the budget <u>between</u> BASE and Maximum.</p> <p>--Equals the difference between the proposed budget (up to 2C(i)) and the permissive budget (2B(i)).</p> <hr/> <p><b>2D(ii).</b></p> <p>Any increase in Over-BASE tax dollars needed to fund the budget amount <u>over</u> the Maximum.</p> <p>--Equals the difference between the proposed budget (up to 2C(ii)) and the permissive budget (2B(ii)).</p>

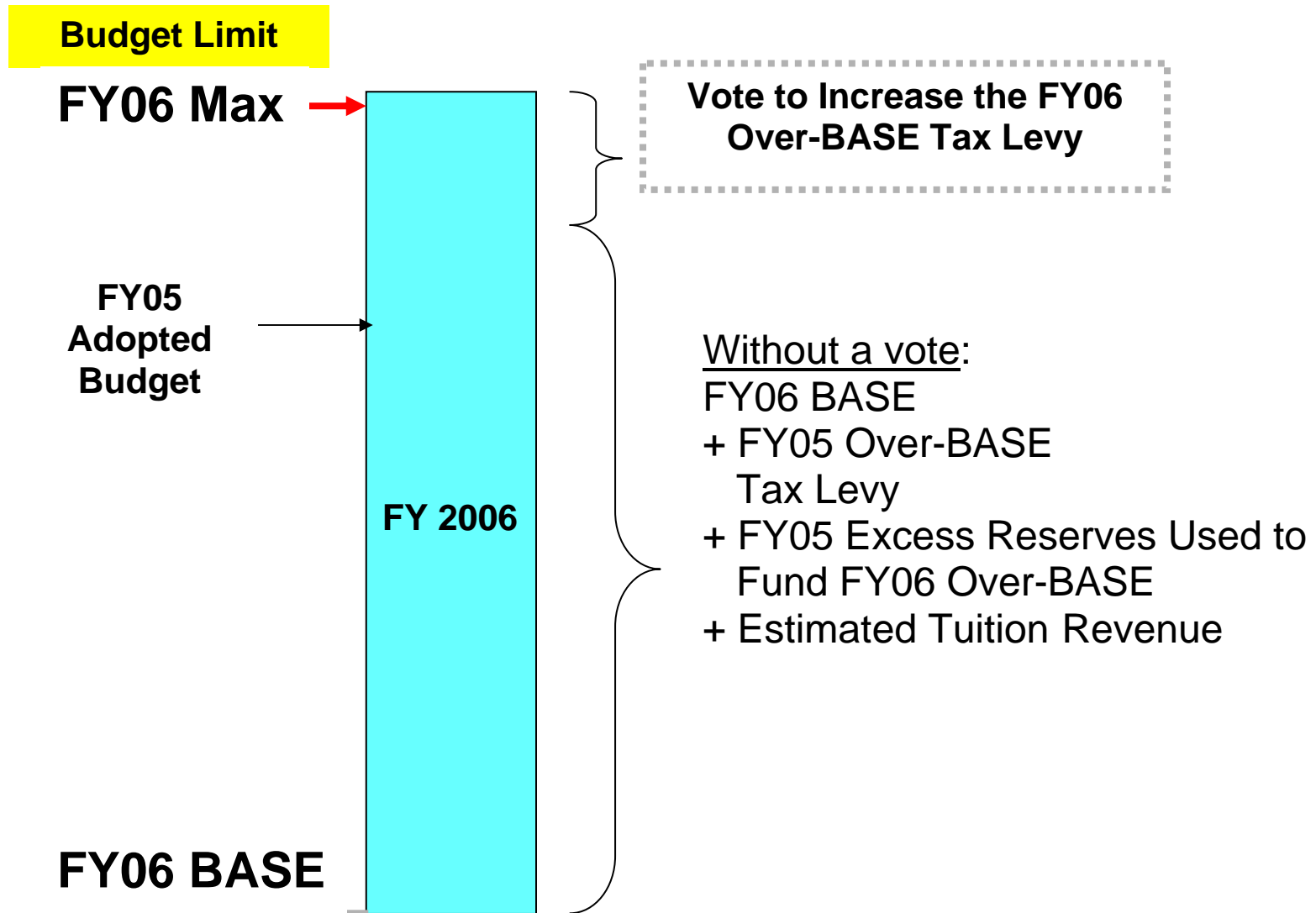
## FY 2005-06 General Fund Budget and Voting Limits -- HB 624 & HB 63 (REVISED)

There are 4 categories of budget limitations. Determine the category to use by comparing the district's FY2004-05 adopted budget with the FY2005-06 maximum. Then determine whether the district adopted a "disequalized" (i.e., over-Maximum) budget for any year from FY01 through FY05.

CATEGORY	HIGHEST BUDGET WITHOUT A VOTE (permissive budget)	HIGHEST BUDGET	VOTING REQUIREMENT
<b>3A. "First Time "Disequalized"</b>  <i>[See Page 5]</i>  If: FY05 Adopted Budget exceeds FY06 Maximum <b>AND</b> District <u>did not</u> adopt a disequalized budget from FY01 - FY05	<b>3B.</b> Greater of: FY06 BASE + FY05 Over-BASE Levy + Fund Balance Reappropriated available to fund the Over-BASE budget + FY05 Excess Reserves Used to Fund the FY06 Over-BASE budget + Estimated Tuition Revenue <u>OR</u> FY06 Maximum  (Must adopt at least FY06 BASE budget and highest budget without a vote cannot exceed the amount in 3C.)	<b>3C.</b> FY05 Adopted Budget	<b>3D.</b> Any increase in Over-BASE tax dollars needed to fund the budget amount <u>over</u> the Maximum.  --Equals the difference between the proposed budget (up to 3C) and the permissive budget (3B).  NOTE: Maximum budget level is permissive for disequalized districts.
<b>4A. "Disequalized in FY06 AND Disequalized any time from FY01 - FY05"</b>  <i>[See Page 6]</i>  If: FY05 Adopted Budget exceeds FY06 Maximum <b>AND</b> District <u>did</u> adopt a disequalized budget from FY01 - FY05	<b>4B.</b> Greater of: FY06 BASE + FY05 Over-BASE Levy + Fund Balance Reappropriated available to fund the Over-BASE budget + FY05 Excess Reserves Used to Fund the FY06 Over-BASE budget + Estimated Tuition Revenue <u>OR</u> FY06 Maximum  (Must adopt at least FY06 BASE budget and highest budget without a vote cannot exceed the "Highest Budget" limit in 4C.)	<b>4C.</b> Highest budget adopted for FY01 through FY05	<b>4D.</b> Any increase in Over-BASE tax dollars needed to fund the budget amount <u>over</u> the Maximum.  --Equals the difference between the proposed budget (up to 4C), and the permissive budget (4B)  NOTE: Maximum budget level is permissive for disequalized districts.

This Chart Applies to Your District if:

1. FY05 Adopted Budget < FY06 Maximum, and
2. District Did Not Adopt a Disequalized Budget from FY01 - FY05



**This Chart Applies to Your District if:**

**1. FY05 Budget < FY06 Maximum, and**

**2. District Did Adopt a Disequalized Budget from FY01 - FY05**

**CASE #1**

(FY06 Maximum is Highest)

**Budget Limit**

**FY06 Max**

**Highest Adopted Budget from FY01 - FY05**

**FY05 Adopted Budget**

**FY 2006**

**FY06 BASE**

Vote to Increase the FY06 Over-BASE Tax Levy

Without a Vote  
FY06 BASE  
+ FY05 Over-BASE Tax Levy  
+ FY05 Excess Reserves Used to Fund FY06 Over-BASE  
+ Estimated Tuition Revenue  
(Limited to Max)

**Budget Limit**

**Highest Adopted Budget from FY01 - FY05**

**FY06 Max**

**FY05 Adopted Budget**

**FY 2006**

**FY06 BASE**

**CASE #2**

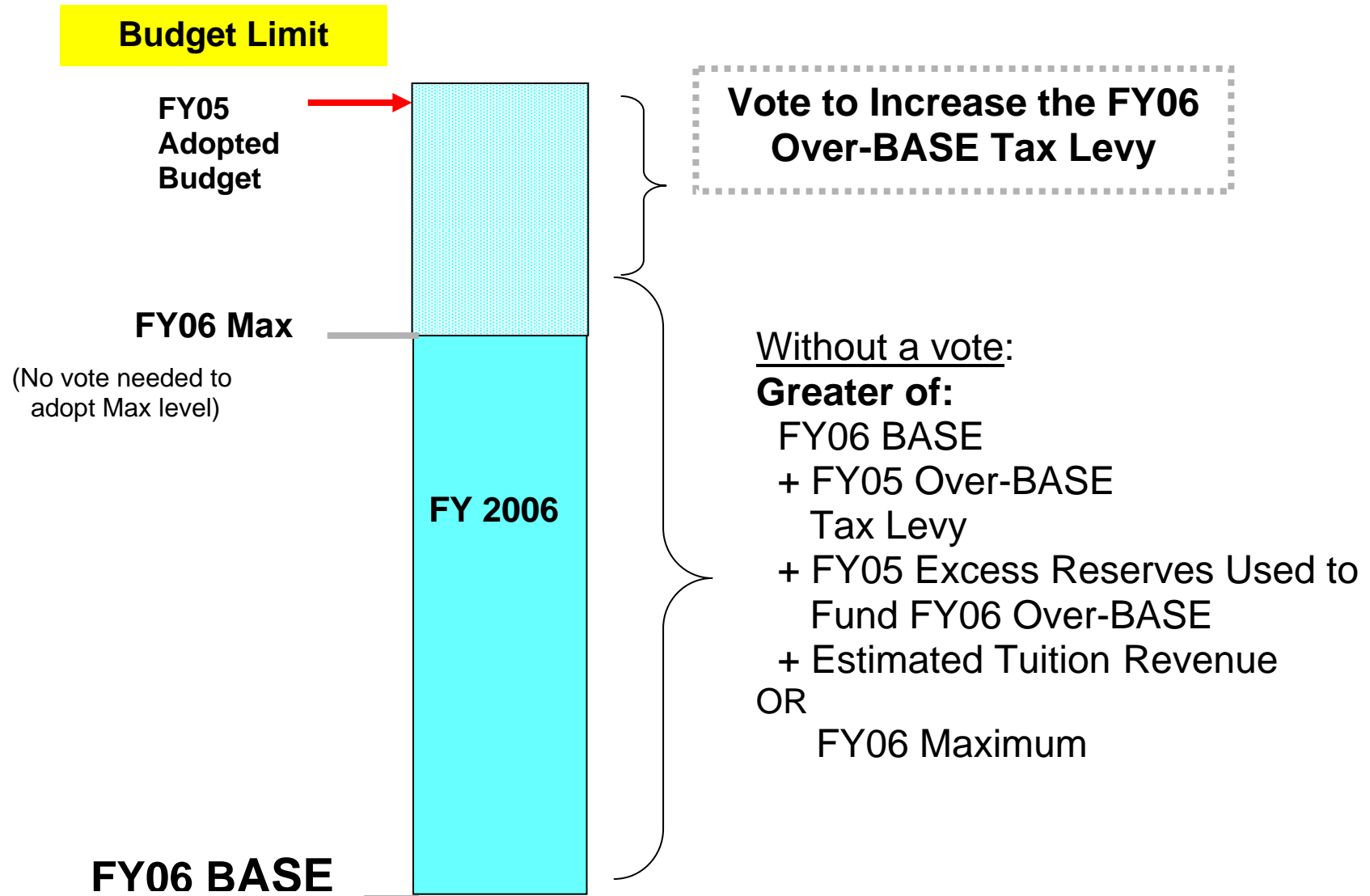
(An Adopted Budget from FY01 – FY05 is Highest)

Vote to Increase the FY06 Over-BASE Tax Levy

Without a Vote  
FY06 BASE  
+ FY05 Over-BASE Tax Levy  
+ FY05 Excess Reserves Used to Fund FY06 Over-BASE  
+ Estimated Tuition Revenue  
(May exceed Max)

**This Chart Applies to Your District if:**

- 1. FY05 Adopted Budget > FY06 Maximum, and**
- 2. District Did Not Adopt a Disequalized Budget from FY01 - FY05**



**This Chart Applies to Your District if:**

- 1. FY05 Adopted Budget > FY06 Maximum, and**
- 2. District Did Adopt a Disequalized Budget from FY01 - FY05**

### **Budget Limit**

**Highest Adopted Budget  
from FY01 - FY05**



**FY05 Adopted Budget**

**FY06 Max**

(No vote needed to  
adopt Max level)

Vote to Increase the  
FY06 Over-BASE Tax  
Levy

Without a Vote

**FY06 BASE**

+ FY05 Over-BASE Tax Levy  
+ FY05 Excess Reserves Used to  
Fund FY06 Over-BASE  
+ Estimated Tuition  
Revenue

(May exceed Max)

**FY 2006**

**FY06 BASE**